

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED		16202300500000 City of Clinton 611 S 3rd Street Clinton, IA 52732			
CITY OF CLINTON, IOWA DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		14,745,545		14,745,545	14,698,916
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		14,745,545		14,745,545	14,698,916
Delinquent property taxes		119,347		119,347	2,900
TIF revenues		1,555,275		1,555,275	1,592,931
Other city taxes		4,918,775	0	4,918,775	4,960,027
Licenses and permits		397,118	450	397,568	219,697
Use of money and property		253,893	553,918	807,811	618,600
Intergovernmental		4,720,305	2,085,567	6,805,872	6,877,417
Charges for fees and service		1,257,414	11,611,397	12,868,811	13,552,033
Special assessments		47,487	-334,406	-286,919	34,000
Miscellaneous		727,194	4,407,976	5,135,170	1,063,138
Other financing sources		14,069,736	18,101,082	32,170,818	35,504,765
Total revenues and other sources		42,812,089	36,425,984	79,238,073	79,124,424
Expenditures and Other Financing Uses					
Public safety		11,106,604	0	11,106,604	10,980,279
Public works		2,573,628	0	2,573,628	2,708,097
Health and social services		0	0	0	0
Culture and recreation		3,231,267	0	3,231,267	2,812,133
Community and economic development		195,713	0	195,713	2,109,666
General government		1,995,239	0	1,995,239	1,949,472
Debt service		4,349,210	0	4,349,210	4,418,540
Capital projects		7,737,764	0	7,737,764	4,294,319
Total governmental activities expenditures		31,189,425	0	31,189,425	29,272,506
Business type activities		0	24,833,374	24,833,374	26,091,833
Total ALL expenditures		31,189,425	24,833,374	56,022,799	55,364,339
Other financing uses, including transfers out		10,689,186	10,068,504	20,757,690	20,683,237
Total ALL expenditures/And other financing uses		41,878,611	34,901,878	76,780,489	76,047,576
Excess revenues and other sources over (Under) Expenditures/And other financing uses		933,478	1,524,106	2,457,584	3,076,848
Beginning fund balance July 1, 2013		5,781,755	3,756,582	9,538,337	7,331,514
Ending fund balance June 30, 2014		6,715,233	5,280,688	11,995,921	10,408,362
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 21,838,000	Other long-term debt		\$ 0
Revenue debt		\$ 75,260,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 754,000			
			General obligation debt limit		\$ 75,486,644
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/28/2014	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Pat Van Loo		→	563	244-3421	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/25/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	7,903,760	4,371,830		2,469,955	0	0	14,745,545			14,745,545	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	7,903,760	4,371,830		2,469,955	0	0	14,745,545		T01	14,745,545	4
5	Delinquent property taxes	75,997	39,779		3,571	0	0	119,347		T01	119,347	5
6	Total property tax	7,979,757	4,411,609		2,473,526	0	0	14,864,892			14,864,892	6
7	TIF revenues			1,555,275				1,555,275		T01	1,555,275	7
	Other city taxes											
8	Utility tax replacement excise taxes	666,802	348,309	0	31,489	0	0	1,046,600		T15	1,046,600	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	162,106	0	0	0	0	162,106	0	C30	162,106	11
12	Mobile home tax	2,880	1,507	0	135	0	0	4,522	0	T19	4,522	12
13	Hotel/motel tax	391,358	0	0	0	0	0	391,358	0	T19	391,358	13
14	Other local option taxes	12,555	3,301,634	0	0	0	0	3,314,189	0	T09	3,314,189	14
15	TOTAL OTHER CITY TAXES	1,073,595	3,813,556	0	31,624	0	0	4,918,775	0		4,918,775	15
16	Section B - LICENSES AND PERMITS	362,248	34,870	0	0	0	0	397,118	450	T29	397,568	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,753	3	0	0	0	0	1,756	55,962	U20	57,718	18
19	Rents and royalties	231,662	175	0	0	20,300	0	252,137	483,900	U40	736,037	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	14,056	U20	14,056	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	233,415	178	0	0	20,300	0	253,893	553,918		807,811	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	91,957	111,260	0	0	1,311,195	0	1,514,412	1,806,453	B89	3,320,865	27
28	Community development block grants	7,077	0	0	0	90,585	0	97,662	0	B50	97,662	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	99,034	111,260	0	0	1,401,780	0	1,612,074	1,806,453		3,418,527	33
34												34
35												35
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					Line No.
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,671,825					2,671,825		C46	2,671,825	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	34,241	0	0	117,651	0	151,892	158,013	C89	309,905	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	2,706,066	0	0	117,651	0	2,823,717	158,013		2,981,730	60
61												61
62	Local grants and reimbursements											62
63	County contributions	58,497	31,284	0	0	24,868	0	114,649	121,101		235,750	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	169,865	0	0	0	0	0	169,865	0	D89	169,865	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	228,362	31,284	0	0	24,868	0	284,514	121,101		405,615	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	327,396	2,848,610	0	0	1,544,299	0	4,720,305	2,085,567		6,805,872	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	0	A91	0	73
74	Sewer	0	0	0	0	0	0	0	9,470,886	A8Ø	9,470,886	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	390,022	AØ1	390,022	78
79	Landfill/garbage	0	0	0	0	0	0	0	1,496,625	A81	1,496,625	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	253,864	A94	253,864	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	25,065	0	0	0	0	0	25,065	0	A89	25,065	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	918,142	0	0	0	0	0	918,142	0	A89	918,142	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	1,737	0	0	0	0	0	1,737	0	A50	1,737	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	270,730	41,740	0	0	0	0	312,470	0	A61	312,470	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	1,215,674	41,740	0	0	0	0	1,257,414	11,611,397		12,868,811	104
105												105
106	Section F - SPECIAL ASSESSMENTS	16,812	30,675	0	0	0	0	47,487	-334,406	U01	-286,919	106
107	Section G - MISCELLANEOUS											107
108	Contributions	67,243	121,091	0	18	81,544	0	269,896	4,039,243	U99	4,309,139	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	56,280	2,992	0	0	0	0	59,272	340,886	U11	400,158	110
111	Fines	56,704	0	0	0	0	0	56,704	3,009	U30	59,713	111
112	Internal service charges	409	89,597	0	0	0	0	90,006	10,392	NR	100,398	112
113	Other miscellaneous - <i>Specify</i>	9,057	68,320	0	0	173,939	0	251,316	14,446		265,762	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	189,693	282,000	0	18	255,483	0	727,194	4,407,976		5,135,170	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,398,590	11,463,238	1,555,275	2,505,168	1,820,082	0	28,742,353	18,324,902		47,067,255	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	5,800	0	0	0	1,618,504	0	1,624,304	8,982	NR	1,633,286	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	57,287	1,349,807	0	1,407,094	8,372,748	NR	9,779,842	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	5,676,269	536,655		1,763,858	1,781,917	0	9,758,699	9,719,352		19,478,051	127
128	Internal TIF loans and transfers in	0	0	1,279,639	0	0	0	1,279,639	0		1,279,639	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	5,682,069	536,655	1,279,639	1,821,145	4,750,228	0	14,069,736	18,101,082		32,170,818	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	17,080,659	11,999,893	2,834,914	4,326,313	6,570,310	0	42,812,089	36,425,984		79,238,073	132
133												133
134	Beginning fund balance July 1, 2013	1,822,923	1,405,853	1,581,684	-108,104	1,070,666	8,733	5,781,755	3,756,582		9,538,337	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,903,582	13,405,746	4,416,598	4,218,209	7,640,976	8,733	48,593,844	40,182,566		88,776,410	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	5,358,031	64,622	0	0	0	0	5,422,653		E62	5,422,653	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	4,846,141	37,866	0	0	0	0	4,884,007		E24	4,884,007	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	263,400	0	0	0	0	0	263,400		E32	263,400	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	371,306	0	0	0	0	0	371,306		E66	371,306	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	165,238	0	0	0	0	0	165,238		E32	165,238	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	11,004,116	102,488	0	0	0	0	11,106,604			11,106,604	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	2,056,748	0	0	0	0	2,056,748		E44	2,056,748	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	516,880	0	0	0	0	516,880		E89	516,880	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	0	2,573,628	0	0	0	0	2,573,628			2,573,628	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,127,678	71,066	0	0	0	0	1,198,744		E52	1,198,744	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	802,884	0	0	0	0	0	802,884		E61	802,884	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	902,586	318,931	0	0	0	0	1,221,517		E61	1,221,517	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	8,122	0	0	0	0	0	8,122		E61	8,122	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,841,270	389,997	0	0	0	0	3,231,267			3,231,267	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	54,629	0	0	0	0	54,629		E50	54,629	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	141,084	0	0	0	0	0	141,084		E29	141,084	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	141,084	54,629	0	0	0	0	195,713			195,713	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	247,760	0	0	0	0	0	247,760		E29	247,760	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	559,650	0	0	0	0	0	559,650		E23	559,650	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	617,242	0	0	0	0	0	617,242		E25	617,242	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	208,199	0	0	0	0	0	208,199		E31	208,199	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	351,911	0	0	0	0	351,911		E89	351,911	171
172	Other general government — Current operation	0	10,477	0	0	0	0	10,477		E89	10,477	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	1,632,851	362,388	0	0	0	0	1,995,239			1,995,239	176
177	Section G — DEBT SERVICE	0	0	0	4,349,210	0	0	4,349,210			4,349,210	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,349,210	0	0	4,349,210			4,349,210	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	7,737,764	0	7,737,764			7,737,764	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	7,737,764	0	7,737,764			7,737,764	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	7,737,764	0	7,737,764			7,737,764	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	15,619,321	3,483,130	0	4,349,210	7,737,764	0	31,189,425			31,189,425	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								5,543,162	E80	5,543,162	201
202	Purchase of land and equipment								4,798,724	G80	4,798,724	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								491,698	E01	491,698	213
214	Purchase of land and equipment								1,353,163	G01	1,353,163	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								1,385,602	E81	1,385,602	216
217	Purchase of land and equipment								27,124	G81	27,124	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								1,664,894	E94	1,664,894	222
223	Purchase of land and equipment								395,020	G94	395,020	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLINTON			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								275,587	E89	275,587	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								5,262,996		5,262,996	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246	Health Insurance Fund								3,635,404		3,635,404	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								24,833,374		24,833,374	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	15,619,321	3,483,130	0	4,349,210	7,737,764	0	31,189,425	24,833,374		56,022,799	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,416,937	7,992,610			0	0	9,409,547	10,068,504		19,478,051	255
256	Internal TIF loans/repayments and transfers out	0	0	1,279,639	0	0	0	1,279,639	0		1,279,639	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,416,937	7,992,610	1,279,639	0	0	0	10,689,186	10,068,504		20,757,690	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	17,036,258	11,475,740	1,279,639	4,349,210	7,737,764	0	41,878,611	34,901,878		76,780,489	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								5,280,688		5,280,688	269
270	Total ending fund balance June 30, 2014	1,867,324	1,930,006	3,136,959	-131,001	-96,788	8,733	6,715,233	5,280,688		11,995,921	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,903,582	13,405,746	4,416,598	4,218,209	7,640,976	8,733	48,593,844	40,182,566		88,776,410	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLINTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 10,921,543

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt	Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2014				Interest paid this year	
			Issued	Retired		General obligation	TIF revenue	Revenue	Other		
			(b)	(c)		(d)	(e)	(f)	(g)	(h)	
	1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0		49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	
	2. Sewer utility	19U 71,643,000	29U 6,550,000	39U 2,933,000		49U 0	49U 0	49U 75,260,000	49U 0	189 2,150,542	
	3. Electric utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	192 0	
	4. Gas utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	193 0	
	5. Transit-bus	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	194 0	
	6. Industrial Revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	49U 0	189 0	
	7. Mortgage revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	49U 0	189 0	
	8. TIF revenue	19U 754,000	29U 0	39U 0		49U 0	49U 754,000	49U 0	49U 0	189 0	
	9. Other-Specify	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	189 0	
	10. G-O Debt	19U 20,561,334	29U 4,490,000	39U 3,213,334		49U 21,838,000	49U 0	49U 0	49U 0	189 639,274	
	11.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	189 0	
	12.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	189 0	
	13.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	189 0	
	14.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0	189 0	
	Total long-term debt	92,958,334	11,040,000	6,146,334		21,838,000	754,000	75,260,000	0	2,789,816	

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	1,509,732,887
x .05 = \$	75,486,644

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Amount - Omit cents

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$ 0	W31 0	W61 0	10,994,080	10,994,080
REMARKS	V98				